MINISTRY OF SURFACE TRANSPORT
(Shipping Wing)

New Delhi, the 22nd July, 1988
NOTIFICATIONS
(MERCHANT SHIPPING)

G.S.R. 808 :- In exercise of the powers conferred by sub-section (i) of the section 356A of the Merchant Shipping Act, 1958 (44 of 1958), the Central Government hereby appoints the 1st day of Oct. 1988, as the date on which the provisions of section 356M shall come into force.
(No.SW/5-MSR(11)/85-MA)

G.S.R. 809(E) :- In exercise of the powers conferred by section 3560 read with section 356M of the Merchant Shipping Act, 1958 (44 of 1958) the Central Government hereby makes the following rules, namely:-

1. Short title and commencement
   (1) These rules may be called the Merchant Shipping (Levy of Oil Pollution Cess) Rules 1988.
   (2) they shall come into force on the date of their publication in the Official Gazette.
2. Definitions-In these rules, unless the context otherwise requires,-
(a) “Act” means the Merchant Shipping Act, 1958 (44 of 1958)
(b) “cess” means the Oil Pollution Cess referred to in sub-section (1) of section 356M of the Act;
(c) “officer” in relation to a major port within the meaning of the Indian Port Act, 1908 (15 of 1908) means the conservator thereof and in relation to intermediate and minor ports in India, the Port Officer of such ports;
(d) “Schedule” means any of the Schedule annexed to these rules;

3. Levy collection of cess-

(1) With effect from the 1st day of Oct. 1988 there shall be levied and collected at every port in India, on a ship which carries oil as cargo, a cess at the rate of fifty paise in respect of each tone of oil-

(a) imported by a ship into India in bulk as a cargo, and

(b) shipped from any place in India in bulk as a cargo of ship.

(2) The cess shall be payable to the officer by the master, owner or agent of a ship before commencement of discharge of oil or, as the case may be, loading of oil.

(3) The cess shall be paid by cheque crossed account payee in favour of the officer, who shall, after deduction of cost of collection, if any, determined by the Central Government, deposit the same within seven days through a Demand Draft in favour of Pay & AO(NH), New Delhi, for credit to the revenue receipt M.H. “0045 Other Taxes and Duties on Commodities & Services, 112-Receipt from cesses and other Acts”,

(4) For every payment of the cess received by the officer, there shall be issued a receipt in the form specified in Schedule I.
4 Determination of disputes as to the Liability for payment:

If any dispute arises as to the amounts due for payment under these rules in respect of any ship or as to the liability for payment of such amount, the dispute shall, on an application made by either of the disputing parties, be decided by the Director General of Shipping after giving a hearing to the opposite party, and his decision shall be binding on both the parties.

5 Maintenance of accounts:— For the proper accounting of the cess collected, the officer whose duty it is to collect the cess, shall maintain Performa account in the form specified in Schedule II and submit to the Director General of Shipping annually within 30 days from the closure of each calendar year.

SCHEDULE I
FORM OF RECEIPT

1. (a) Name of the ship
   (b) Tonnage
   (c) Quantity of oil as a cargo in metric tonnes.

2. Port at which Oil Pollution Cess has been paid.
3. Port at which ship had discharged or loaded oil as cargo.
4. Amount paid: in words: ------------------------------
   in figures Rs.-----------------------------------------

5. Date on which amount become payable.
6. Date on which amount was actually paid.
7. Name and address of the person making payment on behalf of the master, owner or agent of the ship.

Date:

Signature of the Officer.
Officer authorised under sub rule (2) or rule 3.
SCHEDULE II
PROFORMA ACCOUNT FOR THE YEAR
(rule 5)

(a) Oil Pollution Cess due for payment during the year.
(b) Oil Pollution Cess actually collected.
(c) Name of the ship………………………………………………
(d) Cost of collection.
(e) Miscellaneous expenditure, if any.
(f) Amount of cess, credit to the Head of
   Account No………………………………………………

Signature of the Officer
Officer authorised under sub-rule (2)
of rule 3.
(No,SW/5-MSR(1)/86.MA)
RAM SANEHI, Under Secy.